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Financing of the United Nations Mission in Sierra Leone

Financial performance report of the United Nations Mission in Sierra Leone for the period from 1 July 1999 to 30 June 2000

Report of the Secretary-General

Summary

The United Nations Mission in Sierra Leone (UNAMSIL) was established by the Security Council in its resolution 1270 (1999) of 22 October 1999 for an initial period of six months. By the same resolution, the Council also decided that UNAMSIL would take over the substantive civilian and military components and functions of the United Nations Observer Mission in Sierra Leone (UNOMSIL), and that the mandate of UNOMSIL should terminate immediately on the establishment of UNAMSIL. Accordingly, the present report on the financial performance of UNAMSIL for the period from 1 July 1999 to 30 June 2000 also incorporates expenditures related to the operation of UNOMSIL.

The General Assembly, in its resolutions 54/241 A and B of 23 December 1999 and 15 June 2000, respectively, appropriated for the United Nations Missions in Sierra Leone for the period from 1 July 1999 to 30 June 2000 a total amount of $265,789,000 gross ($264,371,600 net), exclusive of voluntary contributions in kind of $1,550,020.

Expenditures for the period totalled $263,338,200 gross ($262,035,200 net), resulting in an unencumbered balance of $2,450,800 gross ($2,336,400 net).

The unencumbered balance was principally attributable to savings under military contingents costs owing to the lower cost of rations and no rotations of military personnel, as well as unutilized resources under operational costs for the acquisition of vehicles and various equipment owing to the transfer of some of these assets from the United Nations Logistics Base at Brindisi, Italy, and other missions. The unencumbered balance was partially offset by additional requirements with respect to air operations, contingent-owned equipment and transportation by air of

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contingent-owned equipment to Sierra Leone in connection with the rapid reinforcement and expansion of the military component of the Mission in May and June 2000.

The action to be taken by the General Assembly in connection with the financing of the Mission is set out in paragraph 22 of the present report.

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I. Introduction

1. The United Nations Mission in Sierra Leone (UNAMSIL) was established by Security Council resolution 1270 (1999) of 22 October 1999 for an initial period of six months with a military component comprising 6,000 personnel, including 260 military observers. By the same resolution, the Council also decided that UNAMSIL would take over the substantive civilian and military components and functions of the United Nations Observer Mission in Sierra Leone (UNOMSIL) as well as its assets, and that the mandate of UNOMSIL should terminate immediately on the establishment of UNAMSIL.

2. The initial proposed budget for UNAMSIL for the financial period 1999-2000 was set out in the report of the Secretary-General dated 23 November 1999 (A/54/633) and amounted to $208,520,400 gross ($206,127,900 net). It incorporated resource requirements for the period from 1 July to 22 October 1999 related to the maintenance and provisional expansion of UNOMSIL from 70 to 210 military observers authorized by the Security Council in its earlier resolution 1260 (1999) of 20 August 1999. Pursuant to Council resolution 1270 (1999), the budget of UNAMSIL provided for the deployment of 5,740 military contingent personnel, 260 military observers and 6 civilian police advisers supported by a civilian staffing establishment of 581 personnel along with the necessary equipment and logistical support.

3. On the recommendation of the Advisory Committee on Administrative and Budgetary Questions contained in its report dated 2 December 1999 (A/54/647), the General Assembly, in its resolution 54/241 A of 23 December 1999, appropriated an amount of $200 million gross ($197,765,100 net) for the United Nations operations in Sierra Leone, inclusive of commitment authorities totalling $52,971,600 gross ($52,687,600 net) previously granted by the Advisory Committee pending General Assembly action on the financing of the Missions, for the maintenance and provisional expansion of UNOMSIL and the establishment and maintenance of UNAMSIL.

4. Subsequently, in its resolution 1289 (2000) of 7 February 2000, the Security Council revised the mandate of UNAMSIL and expanded its military component to a maximum of 11,100 personnel including 260 military observers.

5. The revised budget of UNAMSIL for the period from 1 July 1999 to 30 June 2000 contained in the report of the Secretary-General dated 3 April 2000 (A/54/820), amounted to $265,789,000 gross ($264,371,600 net) and represented an increase of $65,789,000 gross ($66,606,500 net) over resources appropriated by the General Assembly for the Mission in its resolution 54/241 A. Pursuant to Security Council resolution 1289 (2000), the budget provided for 11,100 military personnel, including 260 military observers, and 60 civilian police advisers supported by a civilian staffing establishment of 630 personnel.

6. In its resolution 54/241 B of 15 June 2000, the General Assembly, acting on the recommendation of the Advisory Committee contained in its report dated 4 May 2000 (A/54/858), appropriated an additional amount of $65,789,000 gross ($66,606,500 net) for the operation of UNAMSIL for the financial period 1999-2000.

7. The total appropriation granted by the General Assembly in its resolution 54/241 A for the maintenance and provisional expansion of UNOMSIL as well as the establishment and maintenance of UNAMSIL and resolution 54/241 B for the operations of the expanded UNAMSIL for the period from 1 July 1999 to 30 June 2000 amounted to $265,789,000 gross ($264,371,600 net). This amount was assessed on Member States.

8. In its resolution 1299 (2000) of 19 May 2000, the Security Council expanded the military component of UNAMSIL to a maximum of 13,000 military personnel, including 260 military observers. The Controller, in his letter dated 15 June 2000, inter alia, informed the Advisory Committee that the immediate additional requirements of UNAMSIL arising from the further expansion of the Mission from 11,100 to 13,000 military personnel for the remaining six weeks of the period from 19 May to 30 June 2000, would be accommodated within the appropriation of $265,789,000 gross ($264,371,600 net) already granted by the General Assembly for the Mission in its resolutions 54/241 A and B. The Advisory Committee took note of the Controller's conclusion in a letter from its Chairman dated 16 June 2000.

II. Implementation of the budget

9. Information on the operation of the United Nations Missions in Sierra Leone and the situation on the ground during the period under review is contained in the reports of the Secretary-General to the Security Council dated 30 July 1999 (S/1999/836), 11 August 1999 (S/1999/836/Add.1), 28 September 1999 (S/1999/1003), 6 December 1999 (S/1999/1223), 11 January 2000 (S/2000/13), 21 January 2000 (S/2000/13/Add.1), 7 March 2000 (S/2000/186), 19 May 2000 (S/2000/455) and 31 July 2000 (S/2000/751), as well as in a letter dated 28 December 1999 from the Secretary-General to the President of the Security Council (S/1999/1285).

10. During the period under review, the United Nations peacekeeping presence in Sierra Leone underwent significant transformation. Following the signing on 7 July 1999 at Lomé, of a peace agreement between the Government of Sierra Leone and the Revolutionary United Front of Sierra Leone (RUF), the Security Council increased from 70 to 210 personnel the strength of the UNOMSIL military observers, pending submission of the Secretary-General's comprehensive proposals concerning a new mandate and concept of operations for the Mission. The provisional expansion of UNOMSIL was supported by additional resources utilized for the deployment of military observers and additional international civilian staff in the fields of political and civil affairs and human rights, as well as for the necessary administrative, technical and logistical support services.

11. By its resolution 1270 (1999), the Security Council, acting on the recommendation of the Secretary-General in his report dated 23 September (S/1999/1003), established the United Nations Mission in Sierra Leone (UNAMSIL), with a military force of 6,000 personnel, inclusive of 260 military observers. While UNAMSIL took over the substantive civilian and military components of UNOMSIL, as well as its assets, the significant expansion of the Mission necessitated commensurate strengthening of its civilian staffing establishment, logistical and technical support structures, the provision of additional communications, electronic data-processing and other equipment, acquisition of

vehicles and contracting additional air assets. In this regard, the initial commitment authority granted by the Advisory Committee in its letter dated 4 November 1999 and resources provided for the Mission subsequently by the General Assembly in its resolution 54/241 A, enabled UNAMSIL to meet its essential operational requirements and to proceed with the immediate emplacement in Sierra Leone of the United Nations force, with five out of the six authorized infantry battalions deployed by 10 January 2000.

12. The Mission's approved budget to this point provided for the support of up to 6,000 military personnel and was predicated on the implementation of its mandate in conjunction with the strong presence in the country of the Monitoring Group (ECOMOG) of the Economic Community of West African States (ECOWAS).

13. The withdrawal of ECOMOG troops initiated in late 1999 and early 2000 and the subsequent expansion by the Security Council in its resolution 1289 (2000) of the United Nations force to a maximum of 11,100 military personnel, together with the broadening of the Mission's mandate, resulted in the substantial revision of the Mission's resource requirements. Upon adoption of Council resolution 1289 (2000), the Mission proceeded with the implementation of its revised operational plan based on the phased induction of additional troops, comprising infantry battalions and the necessary military support elements (medical personnel and facilities, logistics, communications, engineering, air, transportation), initiated the deployment of additional civilian police advisers, as well as the strengthening of its civilian staffing establishment. In view of the unstable security situation in the country and in order to avoid potential security gaps related to the continuing repatriation of ECOMOG troops, significant resources were utilized for the transportation by air of contingent-owned equipment, stores and supplies, as well as for the strengthening of UNAMSIL air operations capability by enhancing its helicopter fleet with armed military helicopters and commercial heavy-lift rotary aircraft. With the gradual improvement in the overall security situation, UNAMSIL was able to step up its patrols and deploy to new locations in the provinces.

14. The implementation of the budget, however, was profoundly affected by a very serious setback to the peace process in Sierra Leone resulting from the unprovoked armed attacks in May 2000 by RUF fighters on United Nations peacekeepers, the detention of several hundred United Nations personnel, together with their weapons and equipment, and the destruction of disarmament and demobilization camps. In the aftermath of the resumed hostilities, the Security Council, in its resolution 1299 (2000), expanded the military component of UNAMSIL to a maximum of 13,000 personnel, including the 260 military observers already on the ground.

15. In this connection, during the May-June period the Mission undertook unanticipated massive air deployment of troop reinforcements; an emergency airlift of contingent-owned equipment as well as communications and other essential equipment to address the shortfall experienced by some UNAMSIL contingents; and provided defence stores, tents and other accommodation, electrical and minor engineering support to several contingents and communications assets for all sector headquarters. Moreover, additional resources were also set aside to cover anticipated claims for losses of contingent-owned equipment sustained by several contingents as a result of hostilities. As indicated in paragraph 8 above, these immediate additional requirements were met within the budget level approved by the General Assembly in its resolutions 54/241 A and B. It was possible to meet these resulting unforeseen

additional requirements under contingent-owned equipment, air operations and air and surface freight within the approved revised budget of UNAMSIL primarily because of the non-rotation of contingents and lower actual cost of rations, the transfer of vehicles and equipment, provision for the acquisition of which had been made in the budget, from the United Nations Logistics Base at Brindisi, Italy (UNLB), and other missions, as well as due to the airlift support and equipment provided by the Governments of Canada, the Netherlands and the United Kingdom of Great Britain and Northern Ireland as voluntary contributions in kind, augmented by a financial contribution from the Government of Germany used to support air transportation of troops.

16. The hostilities also hampered the planned deployment of international and local civilian personnel and civilian police advisers resulting in the higher than projected average vacancy rates for these categories of personnel and unutilized balances under their corresponding budget line items.

III. Financial performance report for the period from 1 July 1999 to 30 June 2000

17. As indicated in table 1 below, from the total appropriation of $265,789,000 gross ($264,371,600 net) for the maintenance and provisional expansion of UNOMSIL and the establishment and maintenance of UNAMSIL for the period from 1 July 1999 to 30 June 2000, expenditures amounted to $263,338,200 gross ($262,035,200 net), inclusive of $155,917,100 in unliquidated obligations. The resulting unencumbered balance of $2,450,800 gross ($2,336,400 net) represents, in gross terms, less than 1 per cent of the amount appropriated. Annex I to the present report contains the financial performance information for the reporting period by budget line item, with supplementary information on significant variances presented in annex II. Annex IV contains a chart showing apportionment and expenditure by main budget groups.

Table 1

Apportionment and expenditure

(Thousands of United States dollars)

Category of expenditure	*Apportionment* [a] [b]	*Expenditure* [c]	*Variance*
Military personnel	146 506.8	132 054.2	14 452.6
Civilian personnel	15 072.9	14 181.3	891.6
Operational requirements	101 832.3	115 703.5	(13 871.2)
Other programmes	959.6	96.2	863.4
United Nations Logistics Base at Brindisi	-	-	-
Support account for peacekeeping operations	-	-	-
Staff assessment	1 417.4	1 303.0	114.4
Gross requirements	**265 789.0**	**263 338.2**	**2 450.8**
Income from staff assessment	(1 417.4)	(1 303.0)	(114.4)
Net requirements	**264 371.6**	**262 035.2**	**2 336.4**
Voluntary contributions in kind (budgeted) [d]	1 550.0	1 550.0	-
Voluntary contributions in kind (non-budgeted)	-	-	-
Total resources	**267 339.0**	**264 888.2**	**2 450.8**

[a] Based on appropriation provided in General Assembly resolutions 54/241 A and B.

[b] No provisions for the support account for peacekeeping operations or for the financing of UNLB were required.

[c] Includes an amount of $155,917,100 in unliquidated obligations.

[d] Represents the estimated value of airlift support provided by the Governments of Canada ($399,200), the Netherlands ($335,000) and the United Kingdom ($230,000), as well as of fragmentation jackets and helmets donated by the Government of Canada ($585,820).

18. Information on the deployment of military and civilian personnel during the reporting period is provided in table 2 and annex III.

Table 2
Authorized staffing, incumbency and vacancy rates for military and civilian personnel for the period from 1 July 1999 to 30 June 2000

Personnel category	*Authorized strength*	*Actual strength (average)*[a]	*Vacancy rate (percentage)*
Military observers			
1 July-19 August 1999	85	56	34
20 August-22 October 1999	245	170	31
22 October 1999-30 June 2000	260	248	5
Military contingents			
22 October 1999-7 February 2000	5 740	3 006	48
7 February-19 May 2001	10 840	8 028	26
19 May-30 June 2000	12 740	12 182	4
Civilian police			
1 July-19 August 1999	5	-	100
20 August-22 October 1999	5	-	100
22 October 1999-7 February 2000	6	2	67
7 February-30 June 2000	60	21	65
International staff			
1 July-19 August 1999[b]	50	31	38
20 August-22 October 1999[c]	110	38	65
22 October 1999-7 February 2000[d]	228	74	68
7 February-30 June 2000[e]	245	163	33
Local staff			
1 July-19 August 1999[b]	48	41	15
20 August-22 October 1999[c]	69	47	32
22 October 1999-7 February 2000[d]	282	55	80
7 February-30 June 2000[e]	306	101	67
United Nations Volunteers			
22 October 1999-7 February 2000	72	13	82
19 May-30 June 2000	79	62	22

[a] Rounded.
[b] Based on General Assembly resolution 53/29.
[c] Based on commitment authority granted by the Advisory Committee.
[d] Based on General Assembly resolution 54/241 A.
[e] Based on General Assembly resolution 54/241 B.

IV. Application of article IV of the financial regulations of the United Nations

19. In a report to the General Assembly at its thirty-third session on the United Nations Emergency Force/United Nations Disengagement Observer Force (UNEF/UNDOF) (A/C.5/33/45), the Secretary-General indicated, inter alia, that the amounts owed to troop-contributing Governments could not be paid in the time-frame envisaged under financial regulation 4.3. That situation continues to be experienced in current peacekeeping operations. Consequently, over the years the

Assembly has adopted special arrangements whereby appropriations required in respect of obligations owed to Governments providing contingents and/or logistic support to the mission have been retained beyond the period stipulated under financial regulations 4.3 and 4.4.

20. In the case of UNAMSIL, as in the case of UNEF/UNDOF, and other more recent peacekeeping operations, including the United Nations Mission in the Central African Republic (MINURCA), there are currently certain amounts obligated for reimbursement to Governments for death and disability compensations, contingent-owned equipment and self-sustainment that will be required for the settlement of claims.

21. Accordingly, it is proposed that special arrangements as regards article IV of the financial regulations similar to those contained in the annex to General Assembly resolution 53/238 of 8 June 1999 related to MINURCA be applied to UNAMSIL, as follows:

(a) At the end of the 12-month period provided for in regulation 4.3, any unliquidated obligations of the financial period in question relating to goods supplied and services rendered by Governments for which claims have been received or which are covered by established reimbursement rates shall be transferred to accounts payable; such accounts payable shall remain recorded in the special account until payment is effected;

(b) (i) Any other unliquidated obligations of the financial period in question owed to Governments for provision of goods and services rendered but not yet verified, as well as other obligations owed to Governments, for which claims have not yet been received shall remain valid for an additional period of four years following the end of the 12-month period provided for in regulation 4.3;

(ii) Claims received during this four-year period as well as approved verification reports shall be treated as provided for under subparagraph (a) above, if appropriate;

(iii) At the end of the additional four-year period, any unliquidated obligations shall be cancelled and the then remaining balance of any appropriations retained therefore shall be surrendered.

V. Actions to be taken by the General Assembly at its fifty-fifth session

22. **The actions to be taken by the General Assembly in connection with the financing of UNAMSIL are as follows:**

(a) A decision on the treatment of the unencumbered balance of $2,450,800 gross ($2,336,400 net) with respect to the period from 1 July 1999 to 30 June 2000;

(b) A decision that the special arrangements as regards article IV of the financial regulations of the United Nations, as detailed in paragraph 21 above, be applied to UNAMSIL.

Annex I

Financial performance report for the period from 1 July 1999 to 30 June 2000: summary statement

(Thousands of United States dollars)

Category of expenditure	*(1)* *Apportionment* [a,b]	*(2)* *Non-recurrent expenditures*	*(3)* *Total expenditures* [c] *(inclusive of non-recurrent expenditures)*	*(4) = (1 - 3)* *Variance*
I. Military personnel				
1. Military observers	10 479.5	-	10 505.7	(26.2)
2. Military contingents	88 331.1	7 446.9	73 960.4	14 370.7
3. Other requirements pertaining to military personnel				
(a) Contingent-owned equipment	25 393.5	-	28 178.1	(2 784.6)
(b) Self-sustainment	21 495.8	-	18 603.1	2 892.7
(c) Death and disability compensation	806.9	-	806.9	-
Subtotal, line 3	47 696.2	-	47 588.1	108.1
Total, category I	**146 506.8**	**7 446.9**	**132 054.2**	**14 452.6**
II. Civilian personnel				
1. Civilian police	860.6	-	462.0	398.6
2. International and local staff	12 319.6	-	12 320.5	(0.9)
3. United Nations Volunteers	1 886.3	-	1 392.4	493.9
4. Government-provided personnel	6.4	6.4	6.4	-
5. Civilian electoral observers	-	-	-	-
Total, category II	**15 072.9**	**6.4**	**14 181.3**	**891.6**
III. Operational requirements				
1. Premises/accommodation	7 108.4	4 633.8	6 110.0	998.4
2. Infrastructure repairs	1 110.0	-	207.9	902.1
3. Transport operations	18 341.4	13 299.4	15 042.8	3 298.6
4. Air operations	19 311.0	1 716.0	21 226.2	(1 915.2)
5. Naval operations	-	-	-	-
6. Communications	10 621.3	7 412.1	8 516.4	2 104.9
7. Other equipment	7 193.7	5 192.6	5 428.0	1 765.7
8. Supplies and services	7 499.8	265.0	5 892.6	1 607.2
9. Air and surface freight				
(a) Transport of contingent-owned equipment	28 823.9	50 717.1	50 846.9	(22 023.0)
(b) Commercial freight and cartage	1 822.8	2 432.7	2 432.7	(609.9)
Subtotal, line 9	30 646.7	53 149.8	53 279.6	(22 632.9)
Total, category III	**101 832.3**	**85 668.7**	**115 703.5**	**(13 871.2)**

Category of expenditure	(1) Apportionment [a b]	(2) Non-recurrent expenditures	(3) Total expenditures [c] (inclusive of non-recurrent expenditures)	(4) = (1 - 3) Variance
IV. Other programmes				
1. Election-related supplies and services	-	-	-	-
2. Public information programmes	76.8	1.6	2.1	74.7
3. Training programmes	151.6	89.1	94.1	57.5
4. Mine-clearing programmes	26.7	-	-	26.7
5. Assistance for disarmament and demobilization	704.5	-	-	704.5
Total, category IV	**959.6**	**90.7**	**96.2**	**863.4**
V. United Nations Logistics Base at Brindisi	-	-	-	-
VI. Support account for peacekeeping operations	-	-	-	-
VII. Staff assessment	**1 417.4**	-	**1 303.0**	**114.4**
Gross requirements, categories I-VII	265 789.0	93 212.7	263 338.2	2 450.8
VIII. Income from staff assessment	**(1 417.4)**	-	**(1 303.0)**	**(114.4)**
Net requirements, categories I-VIII	264 371.6	93 212.7	262 035.2	2 336.4
IX. Voluntary contributions in kind (budgeted)	**1 550.0**	-	**1 550.0**	-
X. Voluntary contributions in kind (non-budgeted)	-	-	-	-
Total	**267 339.0**	**93 212.7**	**264 888.2**	**2 450.8**

[a] Based on appropriation provided in General Assembly resolutions 54/241 A and B

[b] No provisions for the support account for peacekeeping operations or for the financing of the United Nations Logistics Base at Brindisi were pro-rated

[c] Includes an amount of $155,917,100 in unliquidated obligations

Annex II

Supplementary information on significant variances

Military personnel

Apportionment: $146,506,800; expenditure: $132,054,200; variance: $14,452,600

1. The net unutilized balance of $14,452,600 under this heading was attributable to savings realized under military contingents ($14,370,700) and other requirements pertaining to military personnel ($108,100), partially offset by additional requirements under military observers ($26,200).

Military contingents

Apportionment: $88,331,100; expenditure: $73,960,400; variance: $14,370,700

2. The net unutilized balance of $14,370,700 under this heading resulted primarily from reduced requirements for rations owing to the lower actual contractual cost of rations ($6.45 per person per day, compared with $10 in the approved budget) ($8,690,700) and for the emplacement, rotation and repatriation of contingent personnel owing to no rotation of military personnel during the reporting period ($5,260,400) (see para. 3 below). Also contributing to the unutilized balance was the lower actual utilization of the recreational leave allowance by contingent personnel ($626,100) since most of the deployed contingents had not, by 30 June 2000, accrued the required six months of service in the Mission area.

3. While the emplacement of 10,740 and the rotation of 4,586 contingent personnel was projected for the reporting period, no rotation of contingent personnel was carried out, while a total of 9,928 emplacement and 79 repatriation trips were actually undertaken by the Mission. In addition, 1,558 Nigerian and 775 Guinean contingent members who were previously serving in Sierra Leone under the command of the Economic Community of West African States Monitoring Group were transferred to the United Nations command, thereby reducing the need for the emplacement travel of new troops. Furthermore, the unencumbered balance under this budget line item was also attributable to the airlift support provided to the Mission by the Governments of Canada, the Netherlands and the United Kingdom as voluntary contributions in kind, supplemented by financial support from the Government of Germany.

4. The unutilized balances were partially offset by additional requirements for troop cost reimbursement ($133,700) attributable to the rapid expansion of the force in May and June 2000 pursuant to Security Council resolution 1299 (2000). While the approved budget was based on the strength of 10,840 contingent personnel and provided for a total of 52,204 person-months, at 30 June 2000 the strength of the Mission's military force stood at 12,182 personnel all ranks, for an actual total of 53,317 person-months.

Other requirements pertaining to military personnel

Apportionment: $47,696,200; expenditure: $47,588,100; variance: $108,100

5. The unutilized balance of $108,100 under this heading was attributable to reduced requirements under self-sustainment ($2,892,700) partially offset by unforeseen additional requirements under contingent-owned equipment. While the approved budget was based on the anticipated deployment of fully self-sustained contingents, the actual levels of self-sustainment varied from the budgetary assumptions, resulting in lower requirements under this budget line item. With regard to contingent-owned equipment, additional requirements of $2,784,600 were attributable to the reservation of funds for the anticipated settlement of claims, pending completion of the technical and administrative review, for equipment losses sustained by several contingents as a result of hostile action.

Civilian personnel

Apportionment: $15,072,900; expenditure: $14,181,300; variance: $891,600

6. The unutilized balance amounting to $891,600 under this heading was attributable to savings under the civilian police ($398,600) and United Nations Volunteers ($493,900) budget line items, partially offset by increased requirements under international and local staff ($900).

Civilian police

Apportionment: $860,600; expenditure: $462,000; variance: $398,600

7. The unutilized balance of $398,600 under this heading was attributable to delays in the deployment of police advisers owing to the unstable security situation and the resumption of hostilities. While it was anticipated that the 60 police advisers would be fully deployed by April 2000, only 38 civilian police advisers had actually been deployed by the end of the reporting period on 30 June 2000.

International and local staff

Apportionment: $12,319,600; expenditure: $12,320,500; variance: ($900)

8. The net additional requirements of $900 under this heading were attributable to additional requirements under mission subsistence allowance ($354,200) and other official travel costs ($435,100), as well as to unforeseen expenditure under the consultants budget line item ($74,400), offset by savings under the international and local staff salaries ($104,700 and $171,500, respectively) and common staff costs ($589,000). While it was projected that the Mission's authorized civilian strength of 245 international and 306 local civilian staff would be fully deployed by 30 June and 31 May 2000, respectively, during the reporting period UNAMSIL did not achieve full incumbency with respect to civilian staff (see annex III for deployment details).

9. Owing to the development on the ground during the reporting period, additional resources were utilized under the other official travel budget line item to support intensive political negotiations and consultations, especially in the aftermath

of the breakout of hostilities in May 2000, as well as for the travel to the mission area of the United Nations assessment team, military planning, political, public information, administrative, technical and logistical personnel and stress counsellors to provide counselling to the United Nations military personnel released from detention. Furthermore, unforeseen expenditure was incurred for the services of eight forensic experts in connection with the exhumation and identification of human remains recovered from the area of hostilities. With regard to additional requirements under mission subsistence allowance, while the approved budget assumed that 10 per cent of international staff would be entitled to the higher rate established for Cape Sierra Hotel, the actual number of staff accommodated at the hotel was higher than the original projections.

United Nations Volunteers

Apportionment: $1,886,300; expenditure: $1,392,400; variance: $493,900

10. The unutilized balance of $493,900 under this heading resulted from the delayed deployment of United Nations Volunteers during the reporting period. While provision had been made for a total of 359 person-months, a total of 312 person-months was actually utilized.

Operational requirements

Apportionment: $101,832,300; expenditure: $115,703,500; variance: ($13,871,200)

11. The net additional requirements of $13,871,200 under this heading were attributable to higher expenditures under air operations ($1,915,200) as well as air and surface freight ($22,632,900) budget line items, partially offset by savings totalling $10,676,900 with respect to premises/accommodation ($998,400), infrastructure repairs ($902,100), transport operations ($3,298,600), communications ($2,104,900), other equipment ($1,765,700) and supplies and services ($1,607,200).

Premises/accommodation

Apportionment: $7,108,400; expenditure: $6,110,000; variance: $998,400

12. The unutilized balance of $998,400 under this heading resulted primarily from reduced requirements for the acquisition of prefabricated units owing to the transfer of prefabricated units from UNLB, as well as to savings under utilities resulting from the insecure conditions in most of the regions, which consequently led to the establishment of fewer office facilities and lower consumption of generator fuel. The unutilized balances under utilities ($387,600) and construction/prefabricated buildings ($729,700) were partially offset by additional requirements under the maintenance supplies ($183,400) and services ($28,300) budget line items owing to the higher than projected actual cost in the approved budget.

Infrastructure repairs

Apportionment: $1,110,000; expenditure: $207,900; variance: $902,100

13. In the light of the lack of secure conditions in most regions of the country the planned infrastructure repairs were not carried out during the reporting period, resulting in an unutilized balance under this heading of $902,100. Expenditures incurred related to the expansion and repair of the tarmac and hangars at Hastings Airport in the eastern section of Freetown in connection with the establishment of the Hastings transit camp for accommodation of troops, as well as the utilization of the airport by UNAMSIL aircraft.

Transport operations

Apportionment: $18,341,400; expenditure: $15,042,800; variance: $3,298,600

14. The unutilized balance of $3,298,600 under this heading was primarily attributable to savings under the acquisition of vehicles ($1,211,900), workshop equipment ($281,000) and vehicle insurance ($128,500) budget line items, as well as to lower actual consumption of petrol, oil and lubricants. While the Mission's revised budget included increased provision for the purchase of vehicles and workshop equipment, upon resumption of hostilities a large number of vehicles and equipment had been instead transferred to UNAMSIL on an emergency basis from UNLB and other missions, with freight costs charged to this budget line item. Moreover, owing to the long lead times required for the completion of the procurement process, procurement plans for the acquisition of vehicles were not fully implemented. Also, because of the deteriorating security situation and resumption of hostilities, operation of the Mission and contingent-owned fleet of vehicles was curtailed, resulting in the unencumbered balance of $1,994,600 under petrol, oil and lubricants.

15. The unencumbered balances were partially offset by additional requirements for the rental of vehicles ($55,100) and spare parts, repairs and maintenance ($262,300) owing to the rental of buses, trucks and forklifts and additional requirements for the repair and maintenance of the transferred vehicles.

Air operations

Apportionment: $19,311,000; expenditure: $21,226,200; variance: ($1,915,200)

16. Additional requirements of $1,915,200 under this heading were attributable to the increased costs related to the intensive utilization of fixed-wing aircraft during the reporting period for rapid reinforcement of the military component of the Mission ($3,622,500) and the concomitant higher expenditures under aircrew subsistence allowance ($62,200) and other air operations costs ($580,800), partially offset by savings under helicopter operations ($2,350,300).

17. While it was projected that the Mission's helicopter fleet deployment during the reporting period would total 18 helicopters, consisting of 6 commercially contracted and 12 military helicopters under letter-of-assist arrangement utilizing 5,029 flight hours, a total of 17 helicopters (6 commercial and 11 military) helicopters were deployed, with actual flight hours during the reporting period totalling 3,127.

18. With regard to the fixed-wing aircraft, while the revised budget provided for one light passenger Beechcraft (B-200) and one IL-76 aircraft (for three months only), the Mission undertook unanticipated massive airlift of troops, defence stores, engineering and communications equipment, as well as rations and general supplies from UNLB and other missions, using the fleet of heavy cargo/passenger aircraft from the United Nations Organization Mission in the Democratic Republic of the Congo (MONUC) (eight IL-76 and one L-100). MONUC aircraft had also been used for the emergency medical evacuation to their home countries of troops released from detention. Furthermore, the UNAMSIL light passenger aircraft was extensively used for travel of the Mission's senior staff for political consultations to the countries in the region. As a result of these activities, the Mission used 1,380 flight hours, compared with the budgeted 672 hours, and incurred unforeseen additional expenditure under hire/charter cost ($680,400) and aviation fuel ($2,992,100).

Communications

Apportionment: $10,621,300; expenditure: $8,516,400; variance: $2,104,900

19. The unutilized balance of $2,104,900 under this heading was attributable to savings under acquisition of communications equipment ($976,600), spare parts and supplies ($340,100), workshop and test equipment ($482,300) and commercial communications ($305,900).

20. While the Mission's revised budget included increased provisions for the acquisition of communications and related workshop equipment, owing to the resumption of hostilities some equipment had been transferred on an emergency basis to UNAMSIL from UNLB and other missions. Moreover, owing to the disruption of administrative activities resulting from the evacuation of the Mission's administrative staff to Banjul, Gambia, in May 2000, as well as to the long lead times required for the completion of the procurement process, procurement plans were not fully implemented. As a result of lower actual requirements, savings were also realized under the spare parts and supplies and commercial communications budget line items.

Other equipment

Apportionment: $7,193,700; expenditure: $5,428,000; variance: $1,765,700

21. The net unutilized balance of $1,765,700 under this heading resulted from savings of $2,628,000 with respect to office furniture ($84,300) and equipment ($711,200), data-processing equipment ($503,100), observation equipment ($127,500), petrol tank plus metering equipment ($251,900), refrigeration equipment ($704,400) and water purification equipment ($245,600) which was partially offset by additional requirements totalling $862,300 pertaining to generators ($278,700), water and septic tanks ($46,500), accommodation equipment ($202,600), miscellaneous equipment ($101,100), field defence equipment ($126,600) and spare parts, repairs and maintenance ($106,800).

22. While the Mission's revised budget included increased provisions for the acquisition of other equipment, owing to the resumption of hostilities some equipment had been transferred on an emergency basis to UNAMSIL from UNLB and other missions. Moreover, owing to the disruption of administrative activities

resulting from the evacuation of the Mission's administrative staff to Banjul, Gambia, in May 2000 and the long lead times required for the completion of the procurement process, procurement plans were not fully implemented. In addition, lower unit cost for office furniture and data-processing equipment purchased through the systems contract also contributed to the recorded savings.

23. Additional requirements pertained to a higher level of acquisition of generators owing to an increased need for generated electricity for United Nations premises and by military contingents who were inadequately equipped; the acquisition of water and septic tanks owing to the lack of pipe-borne water in provincial areas; a higher level of acquisition of tents and furniture for military transit camps, particularly larger and stronger tents to sustain the heavy rain season; the increased acquisition of miscellaneous equipment such as security and safety equipment following the temporary disruption of mission activities, which resulted in the evacuation of non-essential personnel; the emergency acquisition of field defence equipment for contingents that were not fully self-sustained; and extensive maintenance work carried out on transferred generators, thereby increasing the need for spare parts, repairs and maintenance.

Supplies and services

Apportionment: $7,499,800; expenditure: $5,892,600; variance: $1,607,200

24. The unutilized balance of $1,607,200 under this heading was principally attributable to the resumption of hostilities and the subsequent temporary disruption in mission activities which resulted in the evacuation of non-essential personnel. The total savings of $2,836,500 with respect to contractual services, security services, medical treatment and services, claims and adjustment, medical supplies, sanitation and cleaning materials, subscription, operational maps and general stores were partially offset by additional requirements totalling $1,229,300 with respect to data-processing services, official hospitality, miscellaneous services, stationery and office supplies, electrical supplies and field defence stores.

25. Major contributing factors to the recorded savings were delays in the scheduled provision of contractual services under the logistics services contract owing to adverse weather conditions, which delayed the completion of several projects, and to difficulties encountered in acquiring the needed materials to complete the work, leading to reduced requirements for contractual services. Moreover, minimal expenditure was incurred with respect to uniform items, flags and decals, owing in part to the voluntary contribution of 1,700 helmets and 1,700 fragmentation jackets received from the Government of Canada. In addition, a lower number of accoutrements were purchased during the reporting period because of the transfer of excess stock from UNLB.

26. The recorded savings was partially offset by additional requirements with respect to data-processing services owing to the increased strength of the Mission and the additional licensing for software programmes required; under miscellaneous services, the Mission experienced difficulties in obtaining United States dollars locally for payments made to military and civilian personnel, and needed assistance in shipping cash to the mission area, thereby increasing banking charges; other charges incurred owing to loss on exchange ($51,500); the higher actual requirements for stationery and office supplies; the purchase of wiring and cables

for the installation of computers as well as electrical equipment for the wiring of prefabricated offices, ablution units and other facilities and the provision of all electrical needs for mission headquarters; and field defence stores needed to provide stronger and adequate protection to United Nations personnel and premises as most military contingents deployed to the Mission were not fully self-sustained.

Air and surface freight

Apportionment: $30,646,700; expenditure: $53,279,600; variance: ($22,632,900)

27. In the light of the developing situation on the ground and particularly the resumption of hostilities in May 2000, which necessitated the rapid reinforcement of the military component of the Mission and consequently the rapid transportation of contingent-owned equipment to the mission area, 10,635 and 2,057 metric tons of contingent-owned equipment were transported by air and surface, respectively, resulting in the unforeseen additional requirements totalling $22,023,000.

28. Moreover, additional requirements of $609,900 with respect to commercial freight and cartage were due to additional shipment of transport and communications workshop equipment from UNLB. An amount of $129,800 was utilized for the rental of 20 trucks and other heavy equipment during the forward deployment of contingents from Freetown to the various sectors.

Other programmes

Apportionment: $959,600; expenditure: $96,200; variance: $863,400

29. The unutilized balance of $863,400 under this heading was due to the non-implementation of the public information ($74,700), training ($57,500), mine clearing ($26,700) and disarmament and demobilization ($704,500) programmes in the light of the security situation in Sierra Leone during the reporting period and the resumption of hostilities in May 2000, which resulted in the evacuation of non-essential personnel.

Staff assessment

Apportionment: $1,417,400; expenditure: $1,303,000; variance: $114,400

30. The unutilized balance of $114,400 under this heading was due to UNAMSIL not being able to achieve full incumbency with respect to civilian staff by 30 June 2000.

Income from staff assessment

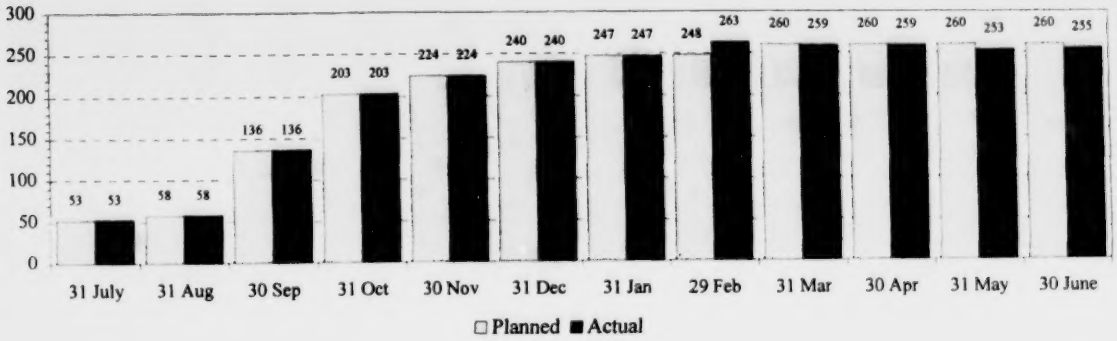
Apportionment: ($1,417,400); expenditure: ($1,303,000); variance: ($114,400)

31. This amount is derived from staff assessment (see para. 30).

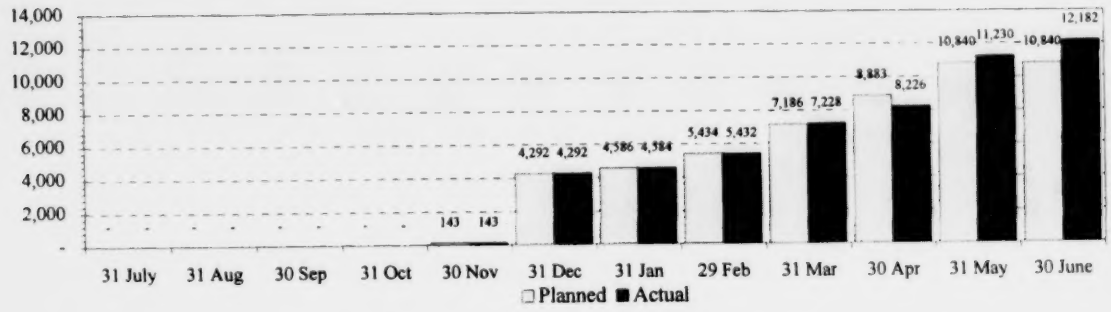
Annex III

Planned and actual deployment of military and civilian personnel for the period from 1 July 1999 to 30 June 2000[a]

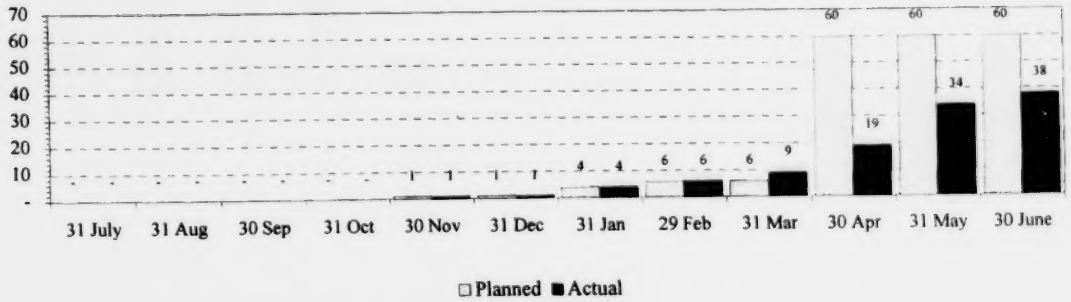
1. Military observers



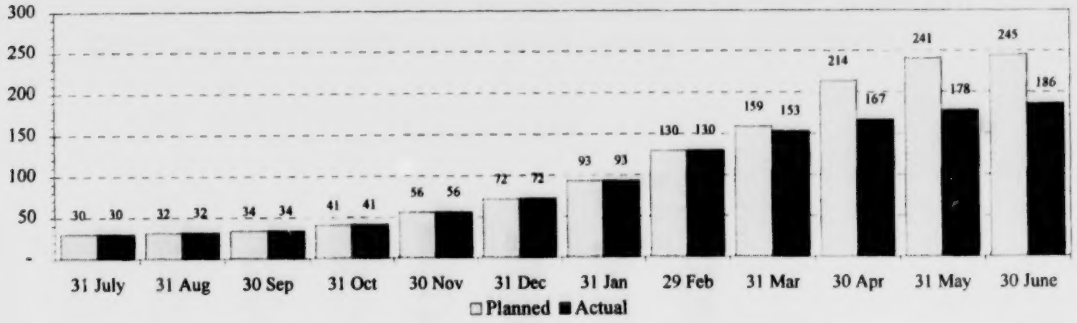
2. Military contingents



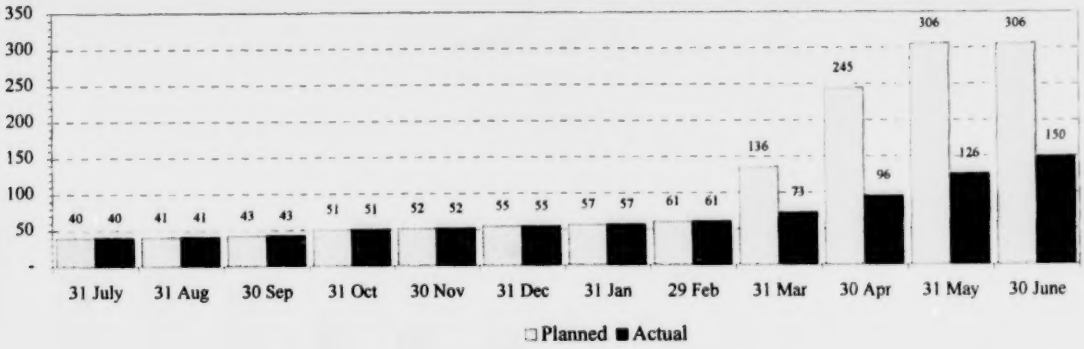
3. Civilian police



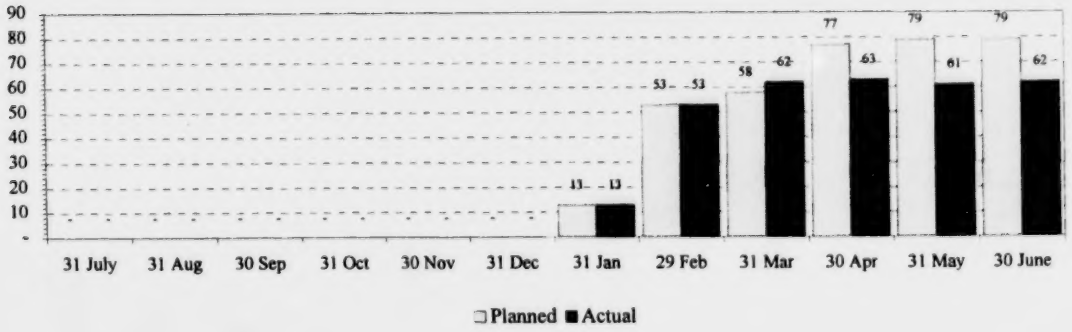
4. International staff



5. Local staff



6. United Nations Volunteers



[a] Reflects actual deployment of military and civilian personnel up to February 2000 (see A/54/820).

Annex IV

Apportionment and expenditure for the period from 1 July 1999 to 30 June 2000